

Closeout Schedule & Yearend Closing Process

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Closing Package Overview

- Due Date: **August 11, 2011**
- Form(s) must be completed and returned to Division of Finance - Attn: Mark Knowlden
- Used to report all unexpended appropriation balances and disposition of those balances
- Return *Disposition of Line Item by Funding Source* form and any supporting documentation
- Return *Reporting of ARRA Funds Received in Excess of ARRA Appropriation* form, if applicable to your agency

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Basic Assumptions

- Final closing amounts are those recorded in FINET
- Old year transactions should be entered in FINET before closing package is complete. Closing package must agree to final FINET reports
- Per *UCA 63J-1-206(3)(f)(i)*, money may not be transferred from one line item to any other line item. However, money may be transferred within a line item from one program to other program in that line item.
- Legal authority must be provided for nonlapsing balances (e.g., *UCA 63J-1-602 through 603*)
- Budgetary Procedures Act Spending Order Requirements in *UCA 63J-1-104(6)*

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Spending Order Requirements

- **UCA 63J-1-104(6)** states:
 "Unless otherwise specifically provided by law, when an agency has a program or line item that is funded by more than one major revenue type:
 (a) the agency shall expend its dedicated credits and fixed collections first; and
 (b) if the program or line item includes both free revenue and restricted revenue, an agency shall expend those revenues based upon a proration of the amounts appropriated from each of those major revenue types." –(Amended by Chapter 342, 2011 General Session)

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Fixed State Funding Report

- Provides detail for the Fixed State Funding column on the Line Item Status Report
- Report for information purposes - do not return with closing schedule forms

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Fixed State Funding Report

FIXED STATE FUNDING: INDUSTRY YEAR		FIXED STATE FUNDING: 2013 FISCAL YEAR	
LINE	DESCRIPTION	2013 FISCAL YEAR	2013 FISCAL YEAR
0000	0000 - General Fund	00000000	00000000
0001	0001 - General Fund	00000000	00000000
0002	0002 - General Fund	00000000	00000000
0003	0003 - General Fund	00000000	00000000
0004	0004 - General Fund	00000000	00000000
0005	0005 - General Fund	00000000	00000000
0006	0006 - General Fund	00000000	00000000
0007	0007 - General Fund	00000000	00000000
0008	0008 - General Fund	00000000	00000000
0009	0009 - General Fund	00000000	00000000
0010	0010 - General Fund	00000000	00000000
0011	0011 - General Fund	00000000	00000000
0012	0012 - General Fund	00000000	00000000
0013	0013 - General Fund	00000000	00000000
0014	0014 - General Fund	00000000	00000000
0015	0015 - General Fund	00000000	00000000
0016	0016 - General Fund	00000000	00000000
0017	0017 - General Fund	00000000	00000000
0018	0018 - General Fund	00000000	00000000
0019	0019 - General Fund	00000000	00000000
0020	0020 - General Fund	00000000	00000000
0021	0021 - General Fund	00000000	00000000
0022	0022 - General Fund	00000000	00000000
0023	0023 - General Fund	00000000	00000000
0024	0024 - General Fund	00000000	00000000
0025	0025 - General Fund	00000000	00000000
0026	0026 - General Fund	00000000	00000000
0027	0027 - General Fund	00000000	00000000
0028	0028 - General Fund	00000000	00000000
0029	0029 - General Fund	00000000	00000000
0030	0030 - General Fund	00000000	00000000
0031	0031 - General Fund	00000000	00000000
0032	0032 - General Fund	00000000	00000000
0033	0033 - General Fund	00000000	00000000
0034	0034 - General Fund	00000000	00000000
0035	0035 - General Fund	00000000	00000000
0036	0036 - General Fund	00000000	00000000
0037	0037 - General Fund	00000000	00000000
0038	0038 - General Fund	00000000	00000000
0039	0039 - General Fund	00000000	00000000
0040	0040 - General Fund	00000000	00000000
0041	0041 - General Fund	00000000	00000000
0042	0042 - General Fund	00000000	00000000
0043	0043 - General Fund	00000000	00000000
0044	0044 - General Fund	00000000	00000000
0045	0045 - General Fund	00000000	00000000
0046	0046 - General Fund	00000000	00000000
0047	0047 - General Fund	00000000	00000000
0048	0048 - General Fund	00000000	00000000
0049	0049 - General Fund	00000000	00000000
0050	0050 - General Fund	00000000	00000000
0051	0051 - General Fund	00000000	00000000
0052	0052 - General Fund	00000000	00000000
0053	0053 - General Fund	00000000	00000000
0054	0054 - General Fund	00000000	00000000
0055	0055 - General Fund	00000000	00000000
0056	0056 - General Fund	00000000	00000000
0057	0057 - General Fund	00000000	00000000
0058	0058 - General Fund	00000000	00000000
0059	0059 - General Fund	00000000	00000000
0060	0060 - General Fund	00000000	00000000
0061	0061 - General Fund	00000000	00000000
0062	0062 - General Fund	00000000	00000000
0063	0063 - General Fund	00000000	00000000
0064	0064 - General Fund	00000000	00000000
0065	0065 - General Fund	00000000	00000000
0066	0066 - General Fund	00000000	00000000
0067	0067 - General Fund	00000000	00000000
0068	0068 - General Fund	00000000	00000000
0069	0069 - General Fund	00000000	00000000
0070	0070 - General Fund	00000000	00000000
0071	0071 - General Fund	00000000	00000000
0072	0072 - General Fund	00000000	00000000
0073	0073 - General Fund	00000000	00000000
0074	0074 - General Fund	00000000	00000000
0075	0075 - General Fund	00000000	00000000
0076	0076 - General Fund	00000000	00000000
0077	0077 - General Fund	00000000	00000000
0078	0078 - General Fund	00000000	00000000
0079	0079 - General Fund	00000000	00000000
0080	0080 - General Fund	00000000	00000000
0081	0081 - General Fund	00000000	00000000
0082	0082 - General Fund	00000000	00000000
0083	0083 - General Fund	00000000	00000000
0084	0084 - General Fund	00000000	00000000
0085	0085 - General Fund	00000000	00000000
0086	0086 - General Fund	00000000	00000000
0087	0087 - General Fund	00000000	00000000
0088	0088 - General Fund	00000000	00000000
0089	0089 - General Fund	00000000	00000000
0090	0090 - General Fund	00000000	00000000
0091	0091 - General Fund	00000000	00000000
0092	0092 - General Fund	00000000	00000000
0093	0093 - General Fund	00000000	00000000
0094	0094 - General Fund	00000000	00000000
0095	0095 - General Fund	00000000	00000000
0096	0096 - General Fund	00000000	00000000
0097	0097 - General Fund	00000000	00000000
0098	0098 - General Fund	00000000	00000000
0099	0099 - General Fund	00000000	00000000
0100	0100 - General Fund	00000000	00000000

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Line Item Summary Status Report

- Shows by Appropriation Unit Code, all amounts posted to FINET as of the date of the report
- If all old year transactions have posted, then column totals can be used to complete the closing schedule
- Report for information purposes - do not return with closing schedule forms
- Also available a nightly updated DataWarehouse COGNOS report version at:
http://datawarehouse.utah.gov/new_finnet/index.htm

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Line Item Summary Status Report

STATE OF UTAH - DAS DIVISION OF FINANCE						
A) LINE ITEM STATUS REPORT - FISCAL YEAR 20XX						
	B) FUNDED	C) FEDERAL REVENUE	D) DEDICATED CREDITS	E) TOTAL AVAILABLE	F) EXPENDITURES	G) UNEXPENDED BALANCE
B) Judicial Branch						
I) BAAA SJC Court Administrator						
BAA Supreme Court	2,564,200.00	0.00	0.00	2,564,200.00	2,211,985.71	352,214.29
BAB Law Library	710,727.00	0.00	114,885.85	825,612.85	677,414.12	148,198.63
BAC Court of Appeals	3,088,000.00	0.00	0.00	3,088,000.00	2,879,843.00	208,156.99
BAD District Courts	38,849,100.00	0.00	143,482.81	38,992,582.81	36,287,531.49	2,705,051.32
BAE Juvenile Courts	36,203,814.00	0.00	746,589.37	36,950,403.37	30,406,684.60	6,543,718.77
J) BAF Judicial Courts						
BAF Judicial Courts	1,163,000.00	0.00	0.00	1,163,000.00	1,125,777.16	37,222.84
BAG Court Security	5,110,300.00	0.00	0.00	5,110,300.00	1,864,197.11	3,246,102.89
BAH Administration	4,312,139.00	0.00	113,479.05	4,425,618.05	3,543,459.70	882,158.35
BAJ Judicial Education	676,800.00	0.00	0.00	676,800.00	482,386.42	194,413.58
BAK Data Processing	4,881,200.00	0.00	459,189.15	5,340,389.15	4,187,013.80	1,233,355.35
BAL Grants Program	800.00	373,204.22	285,654.05	740,058.27	1,006,589.54	(266,531.28)
K) BAAA SJC Court Administrator						
	88,170,000.00	373,204.22	1,944,070.16	100,487,254.38	84,681,983.66	15,805,270.72

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Cognos Version of Report

Cognos Viewer - Line Item Status Report						
REPORT ID: Line Item Status Report: Dept: 000						
Fund: 1000						
APPROPRIATION CLASS	APPROPRIATION NAME	FUND FUNDING	ACTUAL REVENUE COLLECTED	TOTAL AVAILABLE	EXPENDITURES	UNEXPENDED BALANCE
BAAA SJC Court Administrator	BAA Supreme Court	\$2,564,200.00	\$0.00	\$2,564,200.00	\$2,211,985.71	\$352,214.29
	BAB Law Library	\$710,727.00	\$114,885.85	\$825,612.85	\$677,414.12	\$148,198.63
	BAC Court of Appeals	\$3,088,000.00	\$0.00	\$3,088,000.00	\$2,879,843.00	\$208,156.99
	BAD District Courts	\$38,849,100.00	\$143,482.81	\$38,992,582.81	\$36,287,531.49	\$2,705,051.32
	BAE Juvenile Courts	\$36,203,814.00	\$746,589.37	\$36,950,403.37	\$30,406,684.60	\$6,543,718.77
	BAF Judicial Courts	\$1,163,000.00	\$0.00	\$1,163,000.00	\$1,125,777.16	\$37,222.84
	BAG Court Security	\$5,110,300.00	\$0.00	\$5,110,300.00	\$1,864,197.11	\$3,246,102.89
	BAH Administration	\$4,312,139.00	\$113,479.05	\$4,425,618.05	\$3,543,459.70	\$882,158.35
	BAJ Judicial Education	\$676,800.00	\$0.00	\$676,800.00	\$482,386.42	\$194,413.58
	BAK Data Processing	\$4,881,200.00	\$459,189.15	\$5,340,389.15	\$4,187,013.80	\$1,233,355.35
	BAL Grants Program	\$800.00	\$373,204.22	\$740,058.27	\$1,006,589.54	(\$266,531.28)
BAAA SJC Court Administrator Totals:		\$98,170,000.00	\$2,317,274.38	\$100,487,254.38	\$84,681,983.66	\$15,805,270.72
Summary:		\$98,170,000.00	\$2,317,274.38	\$100,487,254.38	\$84,681,983.66	\$15,805,270.72

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Disposition of Line Item by Funding Source Form

- Due Date: **August 11, 2011**
- Form must be completed and returned to Division of Finance - Attn: Mark Knowlden
- Lapsing/Nonlapsing funds must be allocated to appropriate funding sources
- Statutory authority must be cited for nonlapsing funds
- FINET amounts must agree to submitted form

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DIVISION OF FINANCE					
FY 20XX - DISPOSITION OF LINE ITEM BY FUNDING SOURCE					
Judicial Branch					
Line Item	(A)	(B)	(A - B)		
(E) BAAA SJC Court Administrator	(K) Total Available	(F) Expenditures	(G) Unexpended	(I) Lapsing	(J) Nonlapsing
1000 (GF) General Fund Unrestricted	86,983,039		13,846,120	425,000	
1200 (DPF) DNA Specimen Restricted Account	252,800		65,000	0	
1300 (FPI) Tobacco Settlement Restricted Account	193,700		0	0	
1440 (JUD) Dispute Resolution Fund	317,200		100,000	0	
1442 (JUD) Children's Legal Defense Account	381,400		210,000	0	
1443 (JUD) Court Reporting Technology Account	250,000		33,500	0	
(B) 1444 (JUD) Court Security Account	5,105,400		515,350	47,450	
1445 (JUD) State Courts Complex Account	300,000		0	0	
1447 (JUD) Justice Court Technology, Security, & Train	1,095,000		125,450	0	
1448 (JUD) Nonjudicial Adjustment Account	1,445,300		165,300	0	
1449 (JUD) Online Court Assistance Program	75,000		17,850	0	
1450 (JUD) Substance Abuse Prevention Account	552,400		0	0	
1451 (JUD) Trust Account Support	775,000		120,000	0	
8400 NONLAPSING DEDICATED CREDITS	528,241		0	24,300	
SJC Court Administrator	86,176,589				
(J) Actual Revenue Collected	2,317,274				
(K) Total Line Item: BAAA	100,487,354	84,681,954	15,805,370	15,308,620	496,750
(L) STATUTORY AUTHORIZATION FOR NONLAPSING (3 or more references with associated amount)					
	(M) PERSONAL ORDERS	(N) FUNDING SOURCE	(O) AUTHORIZED AMOUNT	(P) ACTUAL AMOUNT	
1047 Non-Discretionary				24,300	
1443 Non-Discretionary				47,450	
1443 Non-Discretionary				496,750	

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Reporting of ARRA Funds Received in Excess of ARRA Appropriations Form

- Due Date: **August 11, 2011**
- Applicable to selected agencies with ARRA funds
- Legislative Intent Language requires the Division of Finance to reduce an agency's General Fund allocations by one dollar for every one dollar in Federal Funds – ARRA expenditures that exceed Federal Funds

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Reporting of ARRA Funds Received in Excess of ARRA Appropriations Form (Cont.)

- Form must be completed and returned to Division of Finance - Attn: Mark Knowlden
- Form list ARRA Appropriation, ARRA Expenditures, and resulting dollar-for-dollar lapsing of General Fund money
- Footnote additional General Fund lapsing portion as a result of ARRA expenditures on the *Disposition of Line Item by Funding Source* form

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Reporting of ARRA Funds Received in Excess of ARRA Appropriations (Cont.)

STATE OF UTAH - DIVISION OF FINANCE	
Report of ARRA Funds in Excess of ARRA Appropriations	
FISCAL YEAR 20XX	
Page 1	
Attorney General	
DAAA Attorney General	
9755 FEDERAL RECOVERY ACT	
Item No.: 118 HB002 100S SUPPLEMENTAL APPROPRIATIONS	437,500
Item No.: 008 HB003 110S CURRENT FISCAL YEAR SUPPLEMENTAL APP	349,400
FEDERAL RECOVERY ACT	786,900
Total ARRA Appropriations for Line Item	786,900
Total ARRA Expenditures for Line Item	
ARRA Expenditures in Excess of ARRA Appropriation (Amount to be Lapsed)*	
Attorney General	786,900

Note: *Lapsing amounts must be shown on each Line Item Closing Schedule as lapsing to the appropriate fund - in most cases this will be the General Fund. If there is additional General Fund lapsing please footnote the portion which is lapsing as a result of ARRA expenditures.

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Reporting of ARRA Funds Received in Excess of ARRA Appropriations (Cont.)

- Legislative Intent Language Example:

"All General Funds appropriated to Attorney General line item are contingent upon expenditures from Federal Funds - American Recovery and Reinvestment Act (H.R. 1, 111th United States Congress) not exceeding amounts appropriated from Federal Funds - American Recovery and Reinvestment Act in all appropriation bills passed for FY 2011. If expenditures in the Attorney General line item from Federal Funds - American Recovery and Reinvestment Act exceed amounts appropriated to Attorney General line item from Federal Funds - American Recovery and Reinvestment Act in FY 2011, the Division of Finance shall reduce the General Fund allocations to the Attorney General line item by one dollar for every one dollar in Federal Funds - American Recovery and Reinvestment Act expenditures that exceed Federal Funds - American Recovery and Reinvestment Act appropriations."

(Source: 2011 General Session: House Bill 3, Item 8)

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Questions



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Closeout Schedule & Yearend Closing Process

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